



राजपत्र, हिमाचल प्रदेश

(असाधारण)

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

शिमला, शुक्रवार, २७ मार्च, १९७०/६ चंत्र, १८६२

GOVERNMENT OF HIMACHAL PRADESH EXCISE AND TAXATION DEPARTMENT NOTIFICATION

Simla-2, the 26th March, 1970

No. 14-3/67-E&T.—In exercise of the powers conferred by sub-section (2) of section 6 of the Himachal Pradesh General Sales Tax Act, 1968, the Lieutenant Governor (Administrator), Himachal Pradesh is pleased to direct that with effect from 1st April, 1970, the tax under sub-section (1) of the said section shall be levied at the first stage of the sale of goods, namely foreign liquor, Indian made foreign liquor including wines and beer, which stage shall:—

- (a) in the case of a dealer who brings into Himachal Pradesh any such goods from any place outside the Himachal Pradesh, be the stage of sale when such dealer sells such goods for the first time within Himachal Pradesh;
- (b) in the case of a dealer who manufactures such goods within Himachal Pradesh, be the stage of sale when such dealer sells such goods for the first time within Himachal Pradesh; and
- (c) in the case of any other dealer who has not purchased such goods from a dealer referred to in the preceding clauses, be the stage at which such dealer sells such goods for the first time in Himachal Pradesh.

U. N. SHARMA,
Secretary.

